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ABSTRACT

The purpose of this study was to compare reimbursement for adult education and for recreational education in Pennsylvania under the former separate subsidy program to the reimbursement provided under Act 580 beginning in 1967-68 and to Act 96 when it is implemented as part of the basic subsidy to school districts. Prior to Act 580, the programs were reimbursed as a separate reimbursement through 1965-66. Act 580 incorporates the expenditures for the programs in the instructional cost, which is used to calculate the basic subsidy to school districts. This document presents the comparison in 2 parts: (1) Adult Education and (2) Recreation Subsidies. Each part contains a background of the problem, objectives, procedures, results, implications, and table(s). (JB)

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A COMPARISON OF ADULT AND RECREATIONAL EDUCATION REIMBURSEMENTS AS PROVIDED UNDER THE FORMER PENNSYLVANIA STATE SUBSIDY AND AS PROVIDED BY ACT 580 AND ACT 96

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PART I

A Comparison of Adult Education Reimbursements as Provided Under the Former Pennsylvania State Subsidy Program and as Provided By Act 580 and Act 96

Purpose of the Study

The study is to compare reimbursement for adult education in the State of Pennsylvania under the former separate subsidy program to the reimbursement provided under Act 580 beginning in 1967-68 and to Act 96 when it is implemented as part of the basic subsidy to school districts.

Background of Problem

Act 580 changed the method of dispersing reimbursement to local school districts in Pennsylvania by incorporating the expenditures for the adult education programs in the instructional cost which is used to calculate the basic subsidy to school districts. Prior to Act 580, the adult education programs for Standard Evening High Schools, Adult Education for the Blind, and Citizenship Classes were reimbursed as a separate reimbursement through 1965-66.

Many school districts eliminated adult education programs in the 1967-68 school year since that was the last year they received separate subsidy from programs operated two years earlier (1965-66). Many administrators believe that the dropping of a separate subsidy for adult education resulted in a total loss of reimbursement to the local districts for adult education programs.

Subsidy for general adult non-credit education classes and adult recreation classes was discontinued in 1955 when the legislature stopped appropriating money for this purpose.

Procedures

1. A list of all the school districts that had adult education programs in 1965-66 was obtained from the Office of Continuing Education in the Bureau of Vocational, Technical and Continuing Education.

2. Districts were arranged alphabetically by counties and by districts in the counties.

3. The random sampling method using a table of randon numbers was used to select the thirty-four districts included in the study.

4. The random sample included districts in the three classes (2nd, 3rd, 4th) in approximately the same percentage as in the total districts included in the original list.

5. Comparisons were made in the relationship of the amount of the subsidy to the expenditures under both methods of reimbursement.

Results

Twenty of the thirty-four districts exceeded the $400 maximum reimbursable limit in 1965-66 under Act 580; therefore, no subsidy was received by them for adult education programs in 1967-68.

Fourteen districts that offered approved reimbursable adult programs were paid subsidies under the Subsidiary Account Reimbursement Quotient method of subsidy in use prior to Act 580. Under Act 580, only two of those districts received a subsidy for adult education as a part of the basic subsidy. They gained 1.29% (District 21) and 51.7% (District 25).

Twelve of the fourteen districts who received subsidy under the Subsidiary Account Reimbursement Quotient method received no reimbursement under Act 580, since their net instructional costs per WADM exceeded $400. The loss in subsidy in the twelve districts ranged from 3.9% to 67.0%.

Under Act 96 provisions, if they were effective, seven of the fourteen districts who previously received reimbursement under the Subsidiary Account Reimbursement Quotient method would gain from 4.2% to 22.6% in additional subsidy.

Seven of the fourteen districts would lose reimbursement ranging from 17.0% to 73.8% of the amount expended for adult education.

In 1967-68 under Act 580 provisions fourteen districts of the thirty-four studied with WADM instructional cost less than $400 received increased reimbursements ranging from 3.6% to 80.7%. One district suffered a 4.2% loss under Act 580 as compared to the SARQ formula.

This increase was due to the fact that the total expense of adult education programs operated in 1965-66 was included in the instructional expense calculations under Act 580. This included additional programs which were not reimbursed under the Subsidiary Account Reimbursement Quotient. Nineteen of the districts suffered a complete loss of reimbursement since their instructional cost exceeded $400. If Act 96 were in effect in 1967-68, nineteen additional districts with WADM instructional costs less than $550 would receive from 28.3% to 74.0% increased reimbursement. Due to expenditures greater than $550 per WADM, one district included would not receive any reimbursement for adult education programs.

Fourteen districts would receive as much reimbursement under Act 96 as under Act 580. Acts 580 and 96 broaden the area of adult education offerings which are reimbursable and offer additional reimbursement for adult education programs provided the total expense does not exceed $400 under Act 580 and $550 under Act 96. Table I illustrates how Act 580 effects all the districts (6) in the sample which spent

less than $400 per WADM in 1966-67. Table II illustrates how Act 96 effects all the districts (7) in the sample which spent less than $550 per WADM in 1966-67.

The problem which arises then becomes one of determining whether the maximum instructional expense should be increased sufficiently to provide reimbursement for all adult education programs, or whether it is now advisable to limit subsidy to specific areas of adult education and enact a separate subsidy for that purpose. If the general subsidy formula is equitable, it follows that the inclusion of additional factors making up the general subsidy spreads the state support evenly to the local districts.

If the purpose is to encourage and promote adult education programs, then a separate subsidy is more effective in encouraging local districts to offer adult programs since the local administrator and school board members can readily see what part of the program is paid for by the state.

It would be advisable to call attention of local administrators and school boards to the fact that reimbursement is received under Acts 580 and 96 if the adult education is continued as part of the total instructional expense.

The inclusion of adult education expenditures in the instructional costs should be eliminated from the basic subsidy calculation if a separate reimbursement is provided by the legislature for adult education.

Table I

A COMPARISON OF ADULT EDUCATION REIMBURSEMENTS AS PROVIDED
UNDER THE FORMER SEPARATE SUBSIDY AND AS PROVIDED BY ACT 580 AND ACT 96

		I	II	III	IV	V		VI			VII		
		1966-67 Actual Instr.	1966-67	1967-68 Payable Aid	1965-66 Total Adult Ed.	Adult Ed. Expenses Per Pupil Included in Instr. Cost		Subsidies in Dollars Received Under Each Provision			Subsidies in Percent Received Under Each Provision		
Class	District	Cost[1]	WADM[1]	Ratio[1]	Expenses[2]	Act 580	Act 96	SARQ	Act 580	Act 96	SARQ	Act 580	Act 96
3rd	A	$428.87	3,549	.3412	$ 844	.00	.24	0	0	291	0.0	0.0	34.0
2nd	B	447.20	7,207	.4322	2,880	.00	.40	0	0	1,246	0.0	0.0	43.0
3rd	C	355.06	5,926	.6242	600	.10	.10	0	370	370	0.0	61.5	61.5
2nd	D	396.39	12,162	.3942	3,148	.26	.26	0	1,247	1,247	0.0	39.5	39.5
3rd	E	383.74	7,087	.3845	650	.09	.09	0	245	245	0.0	37.6	37.6
3rd	F	336.00	4,736	.5918	998	.21	.21	0	589	589	0.0	58.9	58.9
3rd	G	453.42	5,179	.4547	2,400	.00	.46	1,422	0	1,083	59.0	0.0	45.0
3rd	H	450.10	3,835	.5434	4,800	.00	1.25	3,223	0	2,605	67.0	0.0	54.0
3rd	I	393.10	2,381	.6897	1,382	.58	.58	0	953	953	0.0	68.8	68.8
3rd	J	352.91	3,724	.7403	2,166	.58	.58	0	1,599	1,599	0.0	73.8	73.8
4th	K	689.75	924	.1000	500	.00	.00	0	0	0	0.0	0.0	0.0
2nd	L	401.64	12,955	.5281	994	.00	.08	643	0	547	64.6	0.0	55.0
3rd	M	425.14	2,347	.6073	1,040	.00	.44	0	0	627	0.0	0.0	60.0
4th	N	393.21	1,350	.8078	296	.22	.22	0	240	240	0.0	80.7	80.7
3rd	O	466.12	3,386	.4304	14,246	.00	4.21	1,171	0	6,135	8.0	0.0	43.0
3rd	P	369.14	1,942	.7175	480	.25	.25	0	348	348	0.0	72.5	72.5
2nd	Q	414.84	24,709	.4563	25,046	.00	1.01	7,125	0	11,388	28.4	0.0	45.4
3rd	R	342.47	3,054	.8286	7,148	2.34	2.34	6,231	5,922	5,922	87.0	82.8	82.8
2nd	S	475.96	10,435	.4566	69,176	.00	6.63	2,742	0	31,589	3.9	0.0	45.6
3rd	T	409.76	4,738	.5614	5,868	.00	1.24	1,870	0	3,298	31.8	0.0	56.0
3rd	U	420.84	9,701	.5999	215,311	1.35	22.19	5,157	7,856	129,138	2.4	3.6	59.9
3rd	V	396.49	2,016	.5345	212	.11	.11	0	119	119	0.0	55.6	55.6
3rd	W	366.35	3,388	.6165	2,932	.87	.87	0	1,817	1,817	0.0	61.9	61.9
3rd	X	414.09	2,603	.7435	1,280	.00	.49	0	948	948	0.0	0.0	74.0
3rd	Y	384.82	2,521	.7170	13,537	5.37	5.37	2,712	9,707	9,707	20.0	71.7	71.7
2nd	Z	428.94	17,907	.3093	40,754	.00	2.28	20,536	0	12,628	50.3	0.0	30.9
4th	AA	476.59	1,005	.4876	790	.00	.78	499	0	382	63.0	0.0	48.4

Table I (cont'd.)

A COMPARISON OF ADULT EDUCATION REIMBURSEMENTS AS PROVIDED
UNDER THE FORMER SEPARATE SUBSIDY AND AS PROVIDED BY ACT 580 AND ACT 96

		I	II	III	IV	V		VI			VII		
		1966-67 Actual Instr.	1966-67	1967-68 Payable Aid	1965-66 Total Adult Ed.	Adult Ed. Expenses Per Pupil Included in Instr. Cost		Subsidies in Dollars Received Under Each Provision			Subsidies in Percent Received Under Each Provision		
Class	District	Cost[1]	WADM[1]	Ratio[1]	Expenses[2]	Act 580	Act 96	SARQ	Act 580	Act 96	SARQ	Act 580	Act 96
1st	BB	$502.49	303,933	.3412	$1,892,531	.00	6.22	108,524	0	645,026	5.7	0.0	28.3
3rd	CC	352.21	3,506	.6341	936	.27	.27	0	600	600	0.0	64.0	64.0
3rd	DD	412.22	1,543	.7943	120	.00	.08	0	0	61	0.0	0.0	50.8
2nd	EE	408.44	7,588	.5720	5,116	.00	.67	0	0	2,908	0.0	0.0	56.8
3rd	FF	356.31	7,571	.6529	1,904	.25	.25	0	1,236	1,236	0.0	64.8	64.8
2nd	GG	427.85	6,616	.4783	3,456	.00	.52	2,150	0	1,646	62.0	0.0	47.5
3rd	HH	498.94	2,862	.3776	960	.00	.34	0	0	367	0.0	0.0	38.2

[1]Data compiled from Bureau of Statistics, Pennsylvania Department of Public Instruction, Print-Out of Act 580, Payable 1967-68, 9/16/68.

[2]Data taken from Pennsylvania Adult Education Annual Report for 1965-66.

Explanation of Table Calculations:

Columns

I 1966-67 actual instruction cost.

II 1966-67 Weighted Average Daily Membership (1.0 for elementary and 1.36 for secondary).

III 1967-68 Aid Ratio.

IV 1965-66 Total Adult Education Expenses as reported on the annual adult education report and financial reports.

V & VI Columns V and VI divided by Column II to give adult cost per WADM included in the Instructional Cost when the cost did not exceed $400 under Act 580 and $550 under Act 96.

VII Amount of subsidy calculated under the Subsidiary Account Reimbursement Quotient which was reimbursable, based on 1965-66 Adult Education expenditures.

VIII Amount of subsidy calculated under Act 580 which was included in the general subsidy calculation.

IX Amount of subsidy calculated under Act 96, which was included in the general subsidy calculation.

X Percent Column VII is of Column IV - SARQ.

XI Percent Column VIII is of Column IV - Act 580.

XII Percent Column IX is of Column IV - Act 96.

PART II

Status of Recreational Subsidies

Under Act 580 and Act 96

Problem

The problem was to determine whether the dropping of a separate subsidy for recreation education, and including recreation costs in the instructional cost under Act 580, resulted in a loss or gain in subsidy to local school districts.

To ascertain whether the dropping of a separate subsidy for recreation was the reason for districts dropping recreation programs or in decreasing support for recreation programs.

Background

It is believed by some people that the elimination of a separate subsidy in 1967-68 for recreation influenced many administrators and school boards to drop or cut appropriations for recreational programs.

There is some belief among some school administrators and others dealing with Recreation Education, that the dropping of a separate reimbursement for extension education resulted in a total loss of state financial aid for recreation to local districts.

The Pennsylvania Economy League, Inc.[1] took cognizance of the problem and recommended a study to determine whether the dropping of a separate subsidy has had an adverse effect on extension education programs.

Mr. Jack Sittman, Coordinator, Extension Recreation Education, analyzed the 1967-68 recreation reports from the 376 districts which submitted reports. His findings revealed that:

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[1]An appraisal of the Pennsylvania School Subsidy Programs, Pennsylvania Economy League, Inc., July 1968

7.44% or 28 districts had no programs in 1965-66 or 1967-68.

8.24% or 31 districts which operated recreational programs in 1965-66 stopped appropriating money for programs in 1967-68.

39.46% or 148 districts decreased financial support in 1967-68 as compared to 1965-66.

1.60% or 6 districts continued the same financial support.

2.93% or 11 districts initiated new programs.

40.42% or 152 districts increased financial support of recreational programs.

This reveals that approximately 48% of the 376 districts reporting eliminated recreation programs or reduced their financial support of the recreation program. The loss of a separate recreational subsidy was a factor in these cases.

Approximately 41% of the reporting districts increased support for the recreation programs, while 1.6% supported the program as well as they did in the past. This indicates that the loss of a separate subsidy did not affect these districts. One would be led to believe that the programs are well established programs and are progressing under their own stimulus.

Objectives

To determine if the elimination of a separate subsidy for recreation programs resulted in a loss or an increase in the subsidy under Act 580 and Act 96 for recreation programs.

To determine by a telephone survey whether the dropping of a separate reimbursement for extension recreation and adult education was a factor in districts dropping the program, or in decreasing support to the program.

A further phase of the study was to determine whether districts with an Aid Ratio above .8000 would result in districts' receiving more reimbursement under Act 580 and Act 96 than under the Subsidiary Reimbursement Account Quotient.

Procedures

1. A list of all the districts who submitted recreation reports was obtained from the Division of Continuing Education in the Bureau of Vocational, Technical and Continuing Education.

2. Thirty districts were selected by using a table of random numbers and stratified by class of district to illustrate how Act 580 and Act 96 affected recreation reimbursements in different classes of districts.

3. A print-out[2] from the Bureau of Educational Statistics was used to determine the WADM and expenditure per WADM for 1966-67.

4. Table III gives the comparison between subsidy received under the Subsidiary Account Reimbursement Quotient (formerly subsidy system) the subsidy received under Act 580 and subsidy which would have been received under Act 96 if it were in effect.

5. Table IV gives the comparison of districts with Aid Ratios greater than .8000 of subsidy received under the Subsidiary Account Reimbursement Quotient (formerly subsidy system) the subsidy received under Act 580 and subsidy which would have been received under Act 96 if it were in effect.

6. The amount the districts spent for recreational programs in 1965-66 was obtained from the adult education reports.

7. A percentage was calculated to determine the percent the reimbursement for 1967-68 bore to expenditures in 1965-66.

8. A percentage was calculated to determine the percent the reimbursement in 1967-68 under Act 580 and Act 96 bore to the expenditures for 1965-66.

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[2] Bureau of Educational Statistics, Act 580, Payable 1967-68.

9. The difference in percent was calculated to indicate the percent of variance between the three methods of reimbursement.

TABLE I

ANALYSIS OF REIMBURSEMENTS OF DISTRICTS WITH LESS THAN $400 INSTRUCTION COSTS ACT 580

District	1966-67 Instructional Cost	Percent Subsidy S.A.R.Q.	Percent Subsidy Act 580	Percent Amount of Loss	Percent Amount of Gain
4	$388.98	68.26	58.03	10.23	
5	392.62	98.33	71.94	26.39	
7	386.55	61.97	54.56	7.41	
8	345.40	81.30	74.53	6.77	
9	376.22	81.03	74.67	6.36	
10	378.14	80.33	81.64		1.31
11	331.46	75.66	66.81	10.67	
21	381.11	76.89	78.92		2.03
23	380.28	76.05	68.81	7.24	
26	372.06	84.42	73.81	10.61	
30	387.02	70.03	60.86	9.17	

The inclusion of expenditures for recreation education as part of the instruction costs, subject to reimbursement, resulted in the districts receiving additional money. The amount of reimbursement under Act 580 was less in all cases studied, except two, where the increases were 1.31% and 2.03% greater. The two districts had Aid Ratios of 79.07% and 81.61%. This would raise the question of whether districts with high Aid Ratios would receive more reimbursement under Act 580 than under the Subsidiary Account Reimbursement Quotient. Further analysis of high Aid Ratio districts would check this conclusion. Nine districts lost from 6.36% to 26.39% reimbursement under Act 580 as compared to the subsidy received under the Subsidiary Account Reimbursement Quotient (Tables I and III).

This indicates that under Act 580 the majority of districts

would receive less reimbursement than under the separate subsidy formula if they expended less than $400. Districts expending more than $400 would not receive any subsidy for recreation programs.

TABLE II

ANALYSIS OF DISTRICTS WITH MORE THAN $400, BUT LESS THAN $550 INSTRUCTION COSTS ACT 96

District	1966-67 Instructional Cost	Percent Subsidy S.A.R.Q.	Percent Subsidy Act 96	Percent Amount of Loss	Percent Amount of Gain
1	$462.62	58.16	42.92	15.24	
2	401.64	59.26	52.77	6.49	
3	506.16	59.04	42.97	16.07	
6	425.51	78.96	70.88	8.08	
11	466.09	52.58	42.96	9.62	
12	420.09	65.02	52.11	12.91	
13	439.80	73.90	71.44	2.46	
15	406.40	56.04	46.55	9.49	
16	420.15	65.00	52.06	12.94	
18	420.64	60.53	48.00	12.53	
19	427.14	65.51	62.13	3.38	
20	455.36	63.80	72.51		8.71
22	414.94	76.58	67.54	11.04	
24	415.69	68.26	55.72	12.54	
25	424.50	98.36	70.20	28.16	
27	540.26	72.85	65.28	7.57	
28	487.37	55.43	57.01		1.58
29	424.53	65.88	58.99	6.89	

Under Act 580 no district spending above $400 instruction costs received a subsidy for a recreation program. Act 96, when implemented, increases the maximum instruction cost to $550. Under this provision all but one of the districts studied would receive recreation subsidy: two districts would receive 1.58% and 8.71% additional subsidy. Sixteen districts would receive from 2.46% to 16.07% less subsidy than the subsidy calculated under the Subsidiary Account Reimbursement Quotient (Tables II--III).

An Analysis of Districts of High Aid Ratios Above .8000

Reimbursement based on 1965-66 recreational costs were calculated

under Acts 580 and 96 for all districts with Aid Ratios over .8000. These results were compared with the actual reimbursement received under the Subsidiary Account Reimbursement Quotient to determine if higher ratios caused the reimbursement, under Acts 580 and 96, to be higher than the former method of reimbursement. One district would receive 1.4% increased subsidy under both acts (Table IV). Fourteen districts would receive from 1.3% to 13.6% less in subsidy under Act 580 (Table IV) as under the former method (SARQ) of calculating subsidy. Under Act 580 three districts exceeded the $400 maximum and lost all subsidy for recreation purposes. Fourteen districts received from 1.3% to 24.2% less in subsidy under Act 96 (when implemented) as under the former method (SARQ) of calculating subsidy (Table IV). One district received 1.4% additional subsidy. Most districts in this Aid Ratio range will receive within 4% to 5% as much reimbursement under Act 96 as they did under the Subsidiary Account Reimbursement Fraction calculation. This is true only if the total instruction cost per WADM does not exceed $550. The fact that the Aid Ratio is high in itself does not always result in the district receiving more money than under the previous calculation.

Results of Telephone Survey of Local Districts

Procedure

Twenty-nine districts were surveyed by phone to determine if the dropping of a separate reimbursement for extension recreation was a factor in districts dropping the program, or in decreasing support to the program. Questions asked with responses are:

1. Did you conduct an Extension Recreation Education program in 1966-67?

   Yes 24 (82.8%) No 5 (17.2%)

2. Did you conduct an Extension Recreation Education program which was self-supporting (by enrollees)?

Yes 0 (.0%) No 29 (100%)

3. Are you offering a program in 1968-69?

Yes 26 (89.7%) No 3 (10.3%)

4. Has the program been curtailed or enlarged during 1968-69 school year?

No effect 10 (34.5%) Enlarged 5 (17.2%)
Curtailed 12 (41.4%) Discontinued 2 (6.9%)

5. Did the discontinuance of a separate reimbursement influence your decision?

Yes 15 (51.7%) No 14 (48.3%)

6. Do you expect to continue Extension Recreation Education programs in 1969-70?

Yes 26 (89.7%) No 3 (10.3%)

The sample revealed that 48.3% of the districts contacted were influenced to curtail or drop the recreation program in 1968-69. This compares with a total of 48% of 376 districts that curtailed or dropped the recreation program as revealed through recreation report for programs carried on for 1967-68.[3]

School superintendents surveyed also called attention to several observations such as that the School Code[4] provides that local school districts shall provide recreation programs for children and youth between the ages of six and twenty-one. "The board of school directors of any school district, upon written application signed by fifteen or

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[3]1967-68 Annual Extension Recreation Report Division of Continuing Education.

[4]School Laws of Pennsylvania 1961, Bulletin 2, 1963 revisions, Sections 1901-1902.

more residents of such district above the age of sixteen years who are not in attendance at any public or private day school, shall provide free extension education for said applicants in any area listed in Section 1901."

The recreation program is so widespread in scope and difficult to establish standards for operation that it is difficult to require adherence to the law requiring the offering of recreation. However, regulations requiring certain qualifications for teachers can be easily administered.

The extension recreation department found it relatively easy to require certain standards such as qualified teachers when separate reimbursements were authorized. Preapproval forms were required to qualify for reimbursement. Annual reports of activities were also necessary and gave additional information about the recreation program when a separate subsidy was in effect.

As a result of the elimination of a separate subsidy for recreation by the legislature, twelve administrators reported that the local municipalities were approached and asked to take over or render greater support to the recreation program. One school district indicated that they have notified the municipality that they will phase out their support for the program over a three-year period.

Other districts reported that the school district furnished the buildings and play areas and the municipalities provided the equipment and teachers. Another school district paid for the supervisor. In one, the municipality paid for the supplies and the school district employed the coordinator. In another, the municipality provided the facilities.

In general there was an attempt on the part of school boards to transfer part or more of the cost for recreation programs to the local municipality.

Thirteen of the administrators indicated that a separate subsidy was more desirable than including credit in the basic subsidy figure. They felt that school boards are easier to influence to allocate funds to support a recreation program when a separate subsidy is paid by the State. Requirements of the Division of Continuing Education, Bureau of Vocational, Technical and Continuing Education, to employ properly certified teachers are a help to local administrators to oppose the employment of high school graduates not properly certified.

Some may believe that recreation programs are needed more in urban than in suburban areas. An administrator of a rural area emphasized that often the school playground is the only play area available for rural children. Arts and crafts programs are more important to rural children since they are not near museums, art and craft centers, and other civic buildings as many urban children are. Rural programs are more expensive than urban programs since bus transportation to centers must be provided.

Three administrators reacted favorably to the suggestion that the basic subsidy could include reimbursement for recreation programs. One expressed the thought that local administrator would have greater flexibility in using the money and planning the program, although the Division of Continuing Education encouraged local districts to expand and offer a wider recreation program when a separate subsidy was paid.

The problem which arises when the recreation expense is included in the instructional cost is how high do you raise the maximum reimbursable

pupil cost so that including the recreation programs expense will result in added reimbursement?

Findings

1. Nineteen of the thirty districts researched exceeded the $400 instructional cost limit reimbursable under Act 580; therefore, no actual reimbursement was received in 1967-68 for operating a recreation program in 1966-67. One of the nineteen districts discontinued operating a program in 1967-68.

2. Eighteen of the districts were above the $400 instruction cost limit in 1966-67 under Act 580, but below the $550 cost limit under Act 96. Under this provision all of those districts would receive subsidy for operating a recreation program to within 16% of the subsidy received under the Subsidiary Account Reimbursement Fraction method. One district which exceeded the $550 instructional cost limit would not receive any subsidy for operating a recreation program.

3. The eleven districts which were below the $400 maximum in 1966-67 actually received reimbursement under the basic reimbursement formula.

4. Two districts received 1.31% and 2.03% more aid. The other nine districts received from 6.36% to 26.39% as much aid in 1967-68 for recreation as they had received under the Subsidiary Account Reimbursement Formula.

5. School districts spending more than $550 would not receive additional reimbursement under Act 96 for recreation programs.

6. Evidence was found that school districts will receive from 72% to 94% as much subsidy for operating recreation programs under Act 96, provided expenses are less than $550, as they received under a separate subsidy. To receive subsidy, districts must operate recreation programs since the districts must spend money for recreation programs to have it increase the instruction cost.

7. The Annual Extension Recreation Report for 1967-68 revealed that 376 districts submitted recreation forms to the Extension Recreation Coordinator. There is evidence that recreation programs were dropped, or reduced in 1967-68, due to the dropping of a separate recreation reimbursement subsidy. Almost 48% of 376 districts submitting recreation reports dropped programs or reduced their financial support.

8. The results of the telephone survey to 29 districts revealed that 48.3% of the districts were influenced to curtail or drop the recreation program in 1968-69. This result is identical with the 1967-68 Annual Extension Recreation Report findings.

9. In districts whose Aid Ratio was .8000 or greater, one district would receive 1.4% increased subsidy under Act 96.

10. Fourteen districts would receive from 1.3% to 13.6% less in subsidy under Act 96 (when implemented), as under the former method of calculating subsidy.

11. The fact that the Aid Ratio is high in itself does not always result in the district receiving more money than under the previous calculation.

12. The range differences in the high Aid Ratio districts studied is 1.3% to 13.6%; however, most districts in this Aid Ratio range will receive from 4% to 5% as much reimbursement under Act 96, as under the Subsidiary Account Reimbursement Fraction. This is true only if the total instruction cost per WADM does not exceed $550.

Implications

1. School administrators should be alerted to the findings of support for the recreation program under Act 96. The study could be expanded to include all districts that conducted programs in 1965-66. The actual effect of Act 96 on recreation programs could be calculated.

2. If the legislature ever considers enacting a separate formula, or does enact one, the practice of including recreation cost in instruction cost should be eliminated.

3. Further study on a method of computing additional WADM units for operating a recreation program which would provide an increase in the support for recreation under the basic formula is suggested as a method to fully support the program and stay away from a separate subsidy program.

EXPLANATION OF TABLES III AND IV

Columns

I 1966-67 Actual Instruction Costs per pupil in WADM.

II Weighted Average Daily Membership (Full day elementary pupils are given a weight of one, secondary pupils 1.36).

III 1967-68 District Aid Ratio - determined by a district's market value per WADM divided by the state's market value per WADM, multiplied by .50 and deducted from 1.000. Market values are 1965 certified by Pennsylvania State Tax Equalization Board June 30, 1966.

IV Total Recreation Expenses for the year 1965-66 which are reimbursable in 1967-68.

V The portion of recreation expenditures included in total instruction costs, represented as dollars per WADM.

VI The amount of subsidy payable under the Subsidiary Account Reimbursement Quotient for operating a recreation program. The former method of reimbursing for extension education. The amount of recreation subsidy calculated under Act 580 and Act 96.

VII The percent the figure in Column VI (subsidy received) is of the amount expended (Column IV) under SARQ, Act 580, and Act 96.

VIII The differences in percent between the amount received under SARQ and Act 580, and SARQ and Act 96.

TABLE III

STATUS OF RECREATION SUBSIDIES UNDER ACT 580 AND ACT 96

		I	II	III	IV	V		VI			VII			VIII	
		1967-68 Actual Instr.	1966-67	1967-68 Payable Aid	1965-66 Total Rec.	Rec.Exp. per Pupil Incl. in Instr. Cost		Subsidies in Dollars Received under Each Provision			Subsidies in Percent Received under each Provision			Differences in Percent Between SARQ and Sub. and	
Dist.	Class	Cost[1]	WADM[1]	Ratio[1]	Exp.[2]	Act 580	Act 96	SARQ[2]	Act 580	Act 96	SARQ	Act 580	Act 96	Act 580	Act 96
1	2nd	$462.12	6985	.4285	$16,945	0	2.43	$ 9,855	0	$ 7,273	58.16	0	42.92	-58.16	-15.24
2	2nd	401.64	12955	.5281	16,464	0	1.27	9,755	0	8,688	59.26	0	52.77	-59.26	- 6.49
3	2nd	506.16	7739	.4296	40,152	0	5.19	23,704	0	17,255	59.04	0	42.97	-59.04	-16.07
4	3rd	388.98	3054	.5789	5,940	1.95	1.95	4,055	$3,447	3.447	68.26	58.03	58.03	-10.23	-10.23
5	3rd	392.62	4171	.7174	7,487	1.80	1.80	7,362	5,386	5,386	98.33	71.94	71.94	-26.39	-26.39
6	4th	425.51	551	.7085	6,885	0	12.50	5,436	0	4,879	78.96	0	70.88	-78.96	- 8.08
7	4th	386.55	971	.5456	9,680	9.97	9.97	5,998	5,281	5,281	61.97	54.56	54.56	- 7.41	- 7.41
8	4th	345.40	143	.7454	4,638	32.43	32.43	3,754	3,456	3,456	81.30	74.53	74.53	- 6.77	- 6.77
9	4th	376.22	1025	.7465	2,961	2.89	2.89	2,399	2,211	2,211	81.03	74.67	74.67	- 6.36	- 6.36
10	4th	378.14	948	.8161	2,265	2.39	2.39	1,819	1,849	1,849	80.33	81.64	81.64	+ 1.31	+ 1.31
11	3rd	466.09	3386	.4304	8,072	0	2.38	4,245	0	3,468	52.58	0	42.96	-52.58	- 9.62
12	3rd	420.09	2123	.5211	5,775	0	2.72	3,754	0	3,009	65.02	0	52.11	-65.02	-12.91
13	3rd	439.80	527	.7147	4,012	0	7.61	2,965	0	2,866	73.90	0	71.44	-73.90	- 2.46
14	3rd	555.71	9708	.1980	19,233	0	0	6,552	0	0	34.06	0	0	-34.06	-34.06
15	3rd	406.40	8500	.4661	20,680	0	2.43	11,590	0	9,627	56.04	0	46.55	-56.04	- 9.49
16	3rd	420.15	2130	.5211	5,775	0	2.71	3,754	0	3,007	65.00	0	52.06	-65.00	-12.94
17	3rd	331.46	4454	.6522	10,280	2.30	2.30	7,778	6,681	6,681	75.66	64.99	64.99	-10.67	-10.67
18	3rd	420.64	4824	.4797	23,088	0	4.79	13,976	0	11,084	60.53	0	48.00	-60.53	-12.53
19	2nd	427.14	15632	.6217	32,691	0	2.09	21,419	0	20,311	65.51	0	62.13	-65.51	- 3.38
20	3rd	455.36	15550	.6555	31,485	0	2.24	20,090	0	22,832	63.80	0	72.51	-63.80	+ 8.71
21	3rd	381.11	1727	.7907	6,141	3.55	3.55	4,722	4,847	4,847	76.89	78.92	78.92	+ 2.03	+ 2.03
22	3rd	414.94	1848	.6758	8,153	0	4.41	6,224	0	5,507	76.58	0	67.54	-76.58	- 9.04
23	3rd	380.28	5760	.6900	13,398	2.32	2.32	10,190	9,220	9,220	76.05	68.81	68.81	- 7.24	- 7.24
24	3rd	415.69	3147	.5596	5,940	0	1.88	4,055	0	3,310	68.26	0	55.72	-68.26	-12.54
25	3rd	424.50	4135	.7059	7,484	0	1.80	7,362	0	5,254	98.36	0	70.20	-98.36	-28.16
26	4th	372.06	422	.7394	1,990	4.71	4.71	1,680	1,469	1,469	84.42	73.81	73.81	-10.61	-10.61
27	3rd	540.26	3463	.6296	7,747	0	2.32	5,644	0	5,058	72.85	0	65.28	-72.85	- 7.57
28	3rd	487.37	1561	.5746	1,526	0	.97	846	0	870	55.43	0	57.01	-55.43	+ 1.58
29	3rd	424.53	2015	.5916	1,495	0	.74	985	0	882	65.88	0	58.99	-65.88	- 6.89
30	2nd	387.02	11064	.5982	22,183	2.04	2.04	15,536	13,501	13,501	70.03	60.86	60.86	- 9.17	- 9.17

[1]Data obtained from the Bureau of Educational Statistics, Pennsylvania Department of Public Instruction, Print-Out of Act 580 Payable 1967-68, dated 9/16/68.

[2]Data obtained from the Pennsylvania Annual Recreation Report 1965-66, Bureau of Vocational, Technical and Continuing Education, Division of Continuing Education.

TABLE IV

STATUS OF RECREATION SUBSIDIES IN
DISTRICTS WITH AID RATIO GREATER THAN .8000

		I	II	III	IV	V		VI			VII			VIII	
		1967-68 Actual Instr.	1966-67	1967-68 Payable Aid	1965-66 Total Rec.	Rec.Exp. per Pupil Incl. in Instr. Cost		Subsidies in Dollars Received under Each Provision			Subsidies in Percent Received under each Provision			Differences in Percent Between SARQ Subsidies and	
Dist.	Class	Cost[1]	WADM[1]	Ratio[1]	Exp.	Act 580	Act 96	SARQ[2]	Act 580	Act 96	SARQ	Act 580	Act 96	Act 580	Act 96
1	4th	$409.79	1331	.8115	$ 1,988	0	1.94	$1,879	0	$1,609	94.5	0	80.9	- 94.5	-13.6
2	3rd	348.83	4293	.8393	8,975	2.08	2.08	7,812	$7,531	7,531	87.0	83.9	83.9	- 3.1	- 3.1
3	3rd	349.99	1797	.8214	3,319	1.85	1.85	2,918	2,731	2,731	87.9	82.3	82.3	- 5.6	- 5.6
4	4th	408.05	3407	.8341	7,556	0	2.22	6,858	0	6,308	90.8	0	83.4	- 90.8	- 7.3
5	3rd	363.40	1541	.8185	2,700	1.75	1.75	2,333	2,207	2,207	86.4	81.7	81.7	- 4.7	- 4.7
6	3rd	442.50	1979	.8327	388	0	1.96	390	0	296	100.5	0	76.3	-100.5	-24.2
7	3rd	395.22	1944	.8282	10,800	5.56	5.56	9,584	8,952	8,952	88.7	82.9	82.9	- 5.9	- 5.9
8	3rd	321.54	1592	.8382	600	.38	.38	525	507	507	87.5	84.5	84.5	- 3.0	- 3.0
9	2nd	330.08	7550	.8367	6,616	.88	.88	5,818	5,559	5,559	87.9	84.0	84.0	- 3.9	- 3.9
10	3rd	378.80	1981	.8449	2,430	1.23	1.23	2,091	2,059	2,059	86.0	84.7	84.7	- 1.3	- 1.3
11	3rd	354.86	1940	.8368	1,653	.85	.85	1,451	1,380	1,380	87.8	83.5	83.5	- 4.3	- 4.3
12	4th	378.14	948	.8161	2,265	2.39	2.39	1,819	1,850	1,850	80.3	81.7	81.7	+ 1.4	+ 1.4
13	3rd	364.94	1480	.8364	3,713	2.51	2.51	3,264	3,107	3,107	87.9	83.7	83.7	- 4.2	- 4.2
14	3rd	418.90	1368	.8160	1,763	0	1.29	1,520	0	1,440	86.2	0	81.7	- 4.5	- 4.5
15	3rd	363.57	4486	.8337	4,393	.98	.98	3,864	3,665	3,665	88.0	83.4	83.4	- 4.5	- 4.5

[1]Data obtained from the Bureau of Educational Statistics, Pennsylvania Department of Public Instruction, Print-Out of Act 580 payable 1967-68, dated 9/16/68.

[2]Data obtained from the Pennsylvania Annual Recreation Report 1965-66, Bureau of Vocational, Technical and Continuing Education, Division of Continuing Education.